

1                   **HOUSE JOINT RESOLUTION NO. 11**2  
3                   (By Delegates Rodighiero, Butcher and D. Poling)4                   [Introduced January 12, 2011; referred to the  
5                   Committee on Constitutional Revision then Finance.]6                   **FISCAL**  
7                   **NOTE**8  
9  
10 Proposing an amendment to the Constitution of the State of West  
11 Virginia, amending section one-b, article X thereof, relating  
12 to increasing the general homestead exemption from the first  
13 \$20,000 of the value of a qualified homestead to not exceeding  
14 the first \$30,000 of the value of a qualified homestead;  
15 numbering and designating such proposed amendment; and  
16 providing a summarized statement of the purpose of such  
17 proposed amendment.18               *Resolved by the Legislature of West Virginia, two thirds of*  
19 *the members elected to each house agreeing thereto:*20               That the question of ratification or rejection of an amendment  
21 to the Constitution of the State of West Virginia be submitted to  
22 the voters of the state at the next general election to be held in  
23 the year 2012, which proposed amendment is that section one-b,  
24 article X thereof be amended, to read as follows:

1 **ARTICLE X**

2 **§1b. Property Tax Limitation and Homestead Exemption Amendment of**  
3 **1982.**

4 Ad valorem property taxation shall be in accordance with this  
5 section and other applicable provisions of this article not  
6 inconsistent with this section.

7 Subsection A--Value; Rate of Assessment; Exceptions

8 Notwithstanding any other provisions of this Constitution and  
9 except as otherwise provided in this section, all property subject  
10 to ad valorem taxation shall be assessed at sixty percent of its  
11 value, as directed to be ascertained in this section, except that  
12 the Legislature may from time to time, by general law agreed to by  
13 two thirds of the members elected to each house, establish a higher  
14 percentage for the purposes of this paragraph, which percentage  
15 shall be uniform as to all classes of property defined in section  
16 one of this article, but not more than one hundred percent of such  
17 value.

18 Notwithstanding the foregoing, for the first day of July, 1982  
19 and the first day of July of each year thereafter until the values  
20 may be fixed as a result of the first statewide reappraisal  
21 hereinafter required, assessments shall be made under the  
22 provisions of current statutory law, which is hereby validated for  
23 such purpose until and unless amended by the Legislature.  
24 Assessment and taxation in accord with this section shall be deemed

1 to be equal and uniform for all purposes.

2 Subsection B--Determination of Value

3 The Legislature shall provide by general law for periodic  
4 statewide reappraisal of all property, which reappraisal shall be  
5 related for all property to a specified base year which, as to each  
6 such reappraisal, shall be uniform for each appraisal for all  
7 classes of property and all counties. In such law, the Legislature  
8 shall provide for consideration of: (1) Trends in market values  
9 over a fixed period of years prior to the base year; (2) the  
10 location of the property; and (3) such other factors and methods as  
11 it may determine: *Provided*, That with respect to reappraisal of  
12 all property upon the base year of 1980, such reappraisals are  
13 deemed to be valid and in compliance with this section: *Provided*,  
14 *however*, That with respect to farm property, as defined from time  
15 to time by the Legislature by general law, the determination of  
16 value shall be according to its fair and reasonable value for  
17 farming purposes, as may be defined by general law.

18 The results of each statewide appraisal shall upon completion  
19 be certified and published and errors therein may be corrected, all  
20 as provided by general law. The first such statewide appraisal  
21 shall be completed, certified and published on or before March 31  
22 1985, for use when directed by the Legislature.

23 The Legislature shall further prescribe by general law the  
24 manner in which each statewide reappraisal shall be employed to

1 establish the value of the various separately assessed parcels or  
2 interests in parcels of real property and various items of personal  
3 property subject to ad valorem property taxation, the methods by  
4 which increases and reductions in value subsequent to the base year  
5 of each statewide reappraisal shall be ascertained, and require the  
6 enforcement thereof.

7 Subsection C--General Homestead Exemption

8 Notwithstanding any other provisions of this Constitution to  
9 the contrary, the first ~~twenty~~ \$30,000 of assessed valuation of  
10 any real property, or of personal property in the form of a mobile  
11 home, used exclusively for residential purposes and occupied by the  
12 owner or one of the owners thereof as his or her residence who is  
13 a citizen of this state and who is sixty-five years of age or older  
14 or is permanently and totally disabled as that term may be defined  
15 by the Legislature, shall be exempt from ad valorem property  
16 taxation, subject to such requirements, limitations and conditions  
17 as shall be prescribed by general law.

18 Notwithstanding any other provision of this Constitution to  
19 the contrary, the Legislature shall have the authority to provide  
20 by general law for an exemption from ad valorem property taxation  
21 in an amount not to exceed the first ~~twenty~~ \$30,000 of value of any  
22 real property, or of personal property in the form of a mobile  
23 home, used exclusively for residential purposes and occupied by the  
24 owner or one of the owners thereof as his residence who is a

1 citizen of this state, and who is under sixty-five years of age and  
2 not totally and permanently disabled: *Provided*, That upon  
3 enactment of such general law, this exemption shall only apply to  
4 such property in any county in which the property was appraised at  
5 its value as of January 1, 1980, or thereafter, as determined by  
6 the Legislature, and this exemption shall be phased in over such  
7 period of time not to exceed five years from the date such property  
8 was so appraised, or such longer time as the Legislature may  
9 determine by general law: *Provided, however*, That in no event  
10 shall any one person and his spouse, or one homestead be entitled  
11 to more than one exemption under these provisions: *Provided*  
12 *further*, That these provisions are subject to such requirements,  
13 limitations and conditions as shall be prescribed by general law.

14       The Legislature shall have the authority to provide by general  
15 law for property tax relief to citizens of this state who are  
16 tenants of residential or farm property.

17       Subsection D--Additional Limitations on Value

18       With respect to the first statewide reappraisal, pursuant to  
19 this section, the resulting increase in value in each and every  
20 parcel of land or interest therein and various items of personal  
21 property subject to ad valorem property taxation over and above the  
22 previously assessed value shall be allocated over a period of ten  
23 years in equal amounts annually.

24       The Legislature may by general law also provide for the

1 phasing in of any subsequent statewide reappraisal of property.

2        Subsection E--Levies for Free Schools

3        In equalizing the support of free schools provided by state  
4 and local taxes, the Legislature may require that the local school  
5 districts levy all or any portion of the maximum levies allowed  
6 under section one of this article which has been allocated to such  
7 local school districts.

8        Within the limits of the maximum levies permitted for excess  
9 levies for schools or better schools in sections one and ten of  
10 this article, the Legislature may, in lieu of the exercise of such  
11 powers by the local school districts as heretofore provided, submit  
12 to the voters, by general law, a statewide excess levy, and if it  
13 be approved by the required number of voters, impose such levy,  
14 subject however to all the limitations and requirements for the  
15 approval of such levies as in the case of a district levy. The law  
16 submitting the question to the voters shall provide, upon approval  
17 of the levy by the voters, for the assumption of the obligation of  
18 any local excess levies for schools then in force theretofore  
19 authorized by the voters of a local taxing unit to the extent of  
20 such excess levies imposed by the state and so as to avoid double  
21 taxation of those local districts. The Legislature may also by  
22 general law reserve to the school districts such portions of the  
23 power to lay authorized excess levies as it may deem appropriate to  
24 enable local school districts to provide educational services which

1 are not required to be furnished or supported by the state. If a  
2 statewide excess levy for the support of free schools is approved  
3 by the required majority, the revenue from such a statewide excess  
4 levy shall be deposited in the State Treasury and be allocated  
5 first for the local obligations assumed and thereafter for such  
6 part of the state effort to support free schools, by appropriation  
7 or as the law submitting the levy to the voters shall require, as  
8 the case may be.

9       The defeat of any such proposed statewide excess levy for  
10 school purposes shall not in any way abrogate or impair any local  
11 existing excess levy for such purpose nor prevent the adoption of  
12 any future local excess levy for such purpose.

13       Subsection F--Implementation

14       In the event of any inconsistency between any of the  
15 provisions of this section and other provisions of this  
16 Constitution, the provisions of this section shall prevail. The  
17 Legislature shall have plenary power to provide by general law for  
18 the equitable application of this article and, as to taxes to be  
19 assessed prior to the first statewide reappraisal, to make such  
20 laws retroactive to July 1, 1982 or thereafter.

21       *Resolved further,* That in accordance with the provisions of  
22 article eleven, chapter three of the Code of West Virginia, 1931,  
23 as amended, such proposed amendment is hereby numbered "Amendment  
24 No. 1" and designated as the "Increase of the General Homestead

1 Exemption Amendment" and the purpose of the proposed amendment is  
2 summarized as follows: "To amend the State Constitution to permit  
3 the Legislature to increase the general homestead exemption from  
4 the first \$20,000 of the value of a qualified homestead to not  
5 exceed the first \$30,000 of the value of a qualified homestead."

NOTE: The purpose of this resolution is to increase the  
homestead exemption from \$20,000 to \$30,000.

Strike-throughs indicate language that would be stricken from  
the present Constitution, and underscoring indicates new language  
that would be added.